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THE

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENSE

OF THE

Town of Salem,

FROM MARCH, 1851, TO MARCH, 1852.

HAVERHILL: ESSEX BANNER PRESS. 1852,

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Money of Balons

THOM MARCH, 46M, TO MAROH, 1839.

HAVERHILL: ESSEX DANKER PRESS. 1612.

REPORT

The Selectmen charge themselves with

Cash received of former Board of Selectmen,	1.15 10	605 18
	. to V	134 93
Balance on J. L. Clendennin's note,		260 45
Amount of taxes assessed,	10 T 100	2539 22
literary money,	70 -1000	01 00
Cash rec'd of State Treasurer, proportion railroad tax	for 1851	123 75
Cash borrowed of Ezra Bennet,		150 00
the first and the first state of		7.3
10 6		\$3877 53
Accounted for as follows:		
Paid on account of School District No. 1,	89 12	
Literary money, 10 47; railroad money, 5 34,	15 81	104 93
Paid on account of School District No. 2,	31 60	
Literary money, 3 65; railroad money, 1 89,	5 51	37 14
Paid on account of School District No. 3,	32 36	
Literary, money, 3 72; railroad money, 1 92,	5 64	38 00
Paid on account of School District No. 4,	98 50	
Literary money, 11 58; railroad money, 5 91,	17 49	115 99
Paid on account of School District No. 5,	59 00	
Literary money, 6 47; railroad money, 3 53,	10 00	69 00
Paid on account of School District No. 6, -	73 63	MR D. T.
Literary money, 8 50; railroad money, 4 41,	12 91	86 54
Paid on account of School District No. 7,	55 83	100 00
Literary money, 6 56; railroad money, 3 34,	9 90	65 73
Paid on account of School District No. 8,	53 07	62 47
Literary money, 6 22; railroad money, 3 18,	59 36	02 47
Paid on account of School District No. 9,	10 39	69 75
Literary money, 6 83; railroad money, 3 56,	10 39	09 73
		\$ 649 55
the state of the s	som A a	
ABATEMENT AND DISCOUNT OF	TAXES	E. C. C.
Abatement of Adam Hawk's,	1 00	
do Charles H. Dunbar's, -	1 52	Jaseul H
do Moses Webster's, -	2 68	
do George Dowry's, -	1 60	T famel
do Alfred Snell's, -	1 00	
do Sundry poll taxes	36 27	Device Du
J. R. Rowell's discount on taxes,	74 82	\$118 95

PAID ON ACCOUNT OF ROADS AND BRIDGES. Alvah Hall, for 11 days' work taking out ledge and repairing bridge, near E. C. Gordon's, 13 75 Wm. S. Merrill, 3 days 4 50, use of drills 1 50, 6 00 use of one yoke of oxen 2 1-2 days, 2 50 use of cart two days and plow half day, repairing chain 12, use of drag 1 00, 12 cash for powder. 3 00 27 36 Abel Webber Jr., for 5 hours men and 6 of oxen, breaking roads, 1 00 Amos Dow, for 55 1-2 hours work of men, and 45 of oxen, in District No. 19, 8 98 1 50 working non-resident taxes, Nath'l Webster do do John Taylor, Jr., 50 do do Warren Webster. 96 do ·do Oliver Russ, Jr., -do -do 1 50 Silas Hall, for non-resident highway receipts returned, 8 45 David Messer, for breaking roads, 7 hours men and 14 of oxen, Nath'l Webster, 9 de .9 1 62 do do Enoch Taylor, for 133 feet 2 inch plank, District No. 1, two stringers 101 feet 2 inches measure for bridge, near J. Hale's, 4 04; 10 small stringers, 1 00, 5 04 R. Coburn, 170 feet plank 6 80; oxen and wheels to draw the same, 1.00: labor on bridge near J. Pettengill's, and on bridge near J. R Jones's 62; fee for surveying 10, 8 52 Aaron Goodhue, for drills and powder, 75 B. Bradley, for working G. Parker's non-resident tax to am'nt of 12 Jos. W. Emerson, 43 hours' men and 13 of oxen, breaking roads, 2 34 Seth J. M. Patty, 6 do -6 do 1 08 do 20 26 Isaiah Kelly do do do 4 20 Elliot Goodwin, 8 3-4 days' work, building bridge near my house, 8 75; William S. Merrill, 2 1-4 days, 3 37, one yoke of oxen, 2 days, 2 00, cart, 3 days, 1 00, cash paid for covering stone, 4 00. 19 12 F. S. Smith, 15 hours' work of himself and 4 oxen same in 1850, 4 20 Levi Clapp, for 3 poles for bridge, 1 00 Ira A. Pettingill, 14 hours breaking roads, 2 yoke of oxen 3 hrs. 1 82 Warren Webster, 38 hours breaking roads 304, 1 yoke oxen 2 hours 20, 324 John A. Wheeler, repairing bridge 50; 27 feet plank 67; 3 hrs. 2 hands with 4 oxen, breaking roads 1 08; do 1 08; do 1 08; do 2 hours 72, 5 13 Robert Lowell, 73 feet timber for bridge in District No. 9, 9 12 J. C. Ewing, 15 hours men and 19 of oxen, breaking roads, 3 06 Charles L. Ames, 1 1-2 day, blasting stone 1 32; use of drills 50. 1 82 E. C. Gordon, altering 2 large drills and sharpening 5 drills 41; sharpening 5 large drills 20; sharpening drills 33, 94 Jerome Kelly, 2 days' work splitting stone, and use of tools, 3 00 Joseph Haynes, 2 hours of 3 men and 6 oxen, breaking paths. 1 08 Nath'l B. Duston, 142 feet plank for bridge in District No. 9, 3 55 Israel T. Foster, for 8 hours men shoveling snow, 64 men 27 hours and oxen 24 hours, breaking roads, 4 56 David Duston, 247 feet 2 inch plank for bridge near J. Taylor Jr. 6 18

Wm. Thom, 51 hrs men, 47 hrs oxen, 13 hrs horse, breaing road.

9 58

Seth Hall, working non-resideent tax in Dist. No. 7, 1 82; 170 lbs iron posts for bridge, same Dist, 6 80; poles for railing 1,		62
John N. Brown, 1476 feet plank, board measure, for bridge No. 9, 244 do do do 26.	26	91
630 do do do 8,	11	
Warren Webster, 4 hours repairing do 16, Wm. Woodbury, men 69 1-2 hours, oxen 51 hrs, breaking roads,	10	50
J. C. Ewins do 14 do do 28 do No. 12,		92
Levi Emery, Jr., 15 hours, shoveling snow,		20
Daniel Taylor, 2 hours men and 3 yoke oxen, breaking roads,		76
Cyrus Wilson, 21 hrs men and 25 hrs oxen, breaking toads, Richard Kelly, 7 1-2 hours labor men, shoveling snow,	4	18
John Clark, 15 hours men and oxen, breaking roads,	2	70
Thomas Webster, 12 1-2 hours men and 17 of oxen, breaking road	1, 2	70
Ebenezer Saunders, land damages for road,	25	00
\$	265	25
CONTINGENCIES.		
Paid John Lawrence, for examining Teachers, visiting schools,	00	0=
making reports, horse hire, &c., in 1851. Eliphalet Gage, for 2 stone-posts for burying ground,		85
Joseph Webster, for three days' service at March meeting,		00
Silas Hall, services surveying road near Mary Campbell's,		50
John R. Rowell's expenses to Concord and Portsmouth, to	A	75
pay State and County taxes,	4	75
Paid out of the Cash Funds of the Selectmen: Andrew J. Silver and clerk, 2 days enrolling soldiers, -	4	00
N. F. Merrill, for book and blanks, -	2	11
Moores Bailey, 5 days' service as moderator, -		00
J. F. C. Hayes, for printing town reports and tax bills,	19	50
J. C. Ewins, for examing Teachers, visiting schools, horse &c., in 1850,	7	65
Frederick Kimball, for 21 meals for Selectmen,		25
John Platt, for 23 meals for Selectmen,	5	75 50
for 2 meals for Selectmen, for 6 meals for Auditors,	1	50
John Emerson, note and interest to the amount of	317	
J. C. Ewins, for 5 ft hard wood at Town House,	3	12
J. C. Ewins, for stationery, 20, 3 days auditing the Select- men's accounts, 2 days at Lawrence to print the reports,	5	20
Washington Kimball, for 3 days auditing the Selectmen's		1
accounts,	3	00
Obadiah Dustin, for 3 days auditing the Selectmen's ac-	1	00
counts, 3 00, use of horse and carriage, 1 00, - Charles Day, for 3 days settling with the Auditors, 3 00,	4	00
1-2 day correcting check list, 50, 1 day drawing jurors and		
1-2 day correcting check list, 50, 1 day drawing jurors and settling with J. L. Clendenin, 1 00, 1-2 day on other town		
business, 50,	5	00
Enoch Taylor, 3 days with Auditors, 3 00, 1 day on road petitioned for by Butler and others, 1 00, use of horse and		
wagon 4 days, 1 00, 1-2 day drawing jurors, 50, use of		
horse and wagon, 25, 1-2 day settling with Selectmen, 50,	6	25
Moores Bailey, 3 days with Auditors, 3 00, 1 day on road petitioned for by D. Butler and others, 100, use of horse		
and carriage, 50, 1-2 day drawing jurors, 50,	5	00

for 1-2 day settling with Selectmen, of 1851, 50, use of

Henry F. French, for services on indictment State vs Selectmen of Salem, on school house case in District No. 7,

Daniel Butler, for 1 door, 1 67, 2 locks, 50, repairing roof Town House, 1 50, finishing closet under the stairs, 1 33,

horse and carriage, 25,

John R. Wheeler, for cleaning Town House,	2 00
Moores Balley, services as Overseer of the Poor, 1-2 day making contracts with Superintendent at Alms House, 50, use of horse and carriage 1-2 day on complaint of Whitney, 50, use of horse and wagon 4 miles, 40, 1-2 day at Alms House, 50, 1 day changing oxen, &c., 1 00, 1-2 day on account of W. Greenleaf, 50, use of horse and carriage, 20, 1-2 day and use of horse and carriage, 70, ½ day on acct of Lorenzo D. Montgomery, 50, 1-2 day to Atkinson on account of B. Childs, 50, 1 day getting affidavits for County paupers, 1 00, use of horse and sleigh 10 miles 70, 1-2 day at Atkinson on account of B. Childs, 50, use of horse and sleigh 5 miles, 50,	8 90
JOHN R. WHEELER, services as Town Clerk, recording proceedings of town meeting and making return, 2 00, recording oaths of town officers, 50, recording invoice and taxes, 2 00, petition and laying out road near Windham line, 50, calling juror meeting, notifying jurors and return, 2 00, "" 2 00, recording the births of 10 children, 30, and 12 marriages, 72, postage on letters, 31,	10 33
JOHN R. ROWELL, services as Collector for 1851,	61 01
John R. Wheeler, services as Selectman, 1-2 day settling with former Selectmen, 50, 4 days taking invoice, 4 00, 6 days making taxes, 6 00, 5 days making Surveyors and Collector's list, 5 00, 1 day appointing Town Officers, 1 00, 1 day to Concord on the Pelham claim, 1 00, 1-2 day laying out road near Windham, 50, 1 day taking invoice and making school house tax in school District No. 8, 1 00, ½ day correcting juror list, 50, 1-2 day drawing orders, 50, 1-2 day taking account of stock at Poor Farm, 50, 2 days setling with Collector and posting books, 2 00,	22 50
AARON G. WILSON, services as Selectman, 1-2 day settling with former Selectmen, 50, 4 days taking inventory, 4 00, use of horse and wagon, 3 1-2 days, 3 50, 6 days carrying out inventory and recording taxes, 6 00, 3 days making Surveyor's lists, &c., 3 00, 1-2 day laying out the road near Windham, 50, use of horse and wagon, 50, 1-2 day giving orders, 50, 1-2 day at juror meeting, 50, 1 day making and recording school house tax in District No. 8,	

1 00, 1-2 day correcting juror list and drawing order, &c., 50, 1-2 day at juror meeting and giving order, 50, 1 day giving orders, 1 00, 1-2 day taking account of stock at Alms House, 50, 2 days settling with Collector and posting books, 2 00, cash paid, 61, 1-2 day making check list and

giving orders, 50.

25 61

46 00

5 00

former board of Selectman, 50, 4 4 00, 12 days making and record Concord to visit Joseph Cook, 1 road near Mary Campbell's, 50, 50, 1-2 day drawing jurors, 50, 1 school District No. 8,50, use of h	days taking inventory, ing taxes, 12 00, 1 day to 00, 1-2 day laying out the 1-2 day drawing orders, -2 day taking inventory	
to examine the body of J. David wagon, 50, 1 day may making to 1-2 day giving orders, 50, 1 day day appraising property at the Aling order, 1 00, 1-2 day settling 1-2 day writing warrant, &c., 54	son, 50, use of horse and x for District No. 8, 1 00, giving orders, 1 00, 1-2 ms House, 50, 1 day givwith the Collector, 50,	
Moores Bailey, 1 day to Concord claim and expenses, Moores Bailey, 2 1-2 days at Ho	on account of the Pelham 3 00	
ining the record on account of W cash paid out for expenses, 5 55 Samuel Kelly, for cash paid wh 1 60, expenses to Concord, 4 15	en taking the inventory,	
OU OLD	\$ 680 61	
PAID ON ACCOUNT OF POC	R AT THE ALMS HOUSE.	
Moody Foster, for 4 galls. molasses, bbl flour, 5 62; 1-4 bush. herds clover seed, 50; 1 qt. peas, 13; mackerel, 98. 1 scythe, 92; 3 garden seed, 5; 2 lbs. nails, 10 2 bags meal, 2 80; 1 pitcher, 1 17; 3 lbs. saleratus, 21; 1 pap.	s grass seed, 88; 4 lbs. 1 bag corn, 1 38; 14 lbs. lbs. saleratus, 21; 1 paper; ; 4 galls. molasses, 1 08; 7; 1-2 lb. tea, 24; bread, or pins, 8; 1 bag meal;	

bbl. flour, 4 50.

John C. Ewins, for 6 lbs. fish, 24; mug, 5; I pk. herds grass seed, 94; 4 lbs. clover seed, 44; 2 ozs. nutmegs, 25; 5 lbs. coffee, 62; 6 lbs. sugar, 50; bristol brick, 7; goods, 25; thread, 4; 2 yds. gingham, 25; 1-2 lb. tea, 25; 4 galls. molasses, 1 08; 1-2 lb tea, 28; 6 1-2 lbs. sugar, 50; 1-2 lb. tea, 25; 8 rolls paper, 67; 1 lb. tea, 28, 6 1-2 lbs, sugar, 50; 1 lb. tobacco, 30; 1-2 lb. do., 10; 3-4 lb. tea, 39.

Balance due on R. Coburn's bill for meat, from March 24 to September 30.

E. B. Welch, for error on bill of 1850, 50; 15 lbs. beef, 31-4 of steak, 1 12; 4 10-16 lbs. steak, 37; 15 lbs. beef,

1 38; 1 bag yellow meal, 1 40; 5 lbs. salt pork, 55; 1

3.4 of steak, 1 12; 4 10-16 lbs. steak, 37; 15 lbs. beef, 1 20; 1 head and pluck, 25; 2 lbs. steak, 16; 5 lbs. veal, 6; 10 lbs. beef, 66; 11 lbs. do., 77; 12 1-4 lbs. beef, 98; 9 lbs. beef, 54; 10 1-2 lbs. mutton, 65; 6 3-4 veal, 40; 10 lbs. beef, 60; heart and haslet, 18; 11 lbs. beef, 36; 11 lbs. salt beef, 60; 8 1-4 lbs. veal, and 6 1-2 beef, 98; 13 lbs. veal, 78; 15 3-4 lbs. salt beef, 10; 7 lbs. veal, 35; hog's head, 56; 3 3-4 lbs. salt beef, and 3.1-4 steak, 48; 8 lbs. beef, 16; 10 3-4 lbs. flank, and 18 1-2

lbs. pork, 2 81; 91-4 lbs. beef, 71-4 pork, 101-4 beef,		
1 75; 17 lbs. beef, 6 1-2 pork, 1 59°; 6 1-2 lbs. beef 9 1-4		
1 75; 17 lbs. beef, 6 1-2 pork, 1 59°; 6 1-2 lbs. beef 9 1-4 lbs. salt beef, 6 1-4 lbs. pork, 1 57; 3 beef heads, 30; 5		
rennet skins 30; 8 lbs salt beef 52; 7 do veal 35,	22	95
Leverett Silver, for 1 ox, -	46	00
Forester Woodbury, for cradling 6 3-4 acres of rye, -	5	07
H. T. Wheeler, for 24 1-2 days' work on Town Farm, -	24	50
Nelson Emerson, services as sexton for J. Whitney, 2 00,		
mending hearse, 50,		50
E. D. Sargent, mending shoes,	1	85
E. C. Gordon, for shoeing horse, 87, repairing plow, 42, shoe-		
ing horse, 14, mending fork, 44, shoeing horse, 40, repair-		
ing plow, 1 50, shoeing horse, 63, bolt, 16, repairing wag- on, 34, shoeing horse, 41, shoeing oxen, 37, mending fork,		
25, shoeing horse, 60, shoeing horse, 48,	6	72
	-	,~
Andrew Bryant, repairing bucket, 25, medicine and attendance		
for a cow, 1 25, use of winnowing machine, 75, hooping hogshead, 15,	2	40
J. N. Brown, for 27 ft. slab wood,		45
S. Jackman, for the services of himself and wife at the Alms	2 1	-
	130	.00
William N. Duston, Feb. 28, 1851, 3 lbs salæratus 21; 1 do to-		
bacco 30; 1-2 lb do 10; 27 lbs fish 119; 7 do sugar 50; 2		
brooms 25 each 50; 1 qt peas 13; 4 lbs coffee 50; 4 galls		
molasses 1 00; bag salt 20; 1 lb tobacco 30; 2 do nails 10;		
1 bag meal 1 50; 1 bag do 1 48; 4 1-2 lbs coffee 50; 7 1-2		
do sugar 50; 1 do tobacco 30; 1 do starch 13; 1 h'k thread		
14; bag salt 20; 6 lbs fish 27; 1 bbl flour 5 13; 3 lbs cof-		
fee 36; 1 rake 25; 2 do 40; 2 rifles 10; 1 lb tobacco 30; 4		00
galls molasses 1 00; 1 bbl flour 4 75; goods 55,	52	89
Moody Foster, Sept. 4, 1851. 1 bag meal 1 48; 13 1-2 lbs		
sugar 1 00; 1-2 do tea 25; 1 gross matches 15; 2 bags		
meal 2 90; 12 lbs mackerel 72; 4 do salæratus 28; 35 do		
salt pork 3 85; 4 galls molasses 1 12; 1 bag salt 20; 1 lb		
tobacco 32; 1-2 do do 13; 11 1-4 do mackerel 74; 13 do		
codfish 67; 8 lbs coffee 1 00; 1-2 lb tea 25; 1 bag meal 1 46; 2 skeins yarn 20; 14 lbs sugar 1 00; 2 lbs tobacco		
64; 15 do mackerel 98; 6 do codfish 30; 2 do salæratus 14;		
2 bags meal 2 90; 14 lbs sugar 1 00; 2 do nails 10; 2 bags		
meal 2 96; 1 gall oil 80; 4 lbs coffee 50; 10 oz yarn 50;		
1-2 lb tobacco 16; 17 1-2 do codfish 69; 4 galls molasses		
1 12; 5 lbs salæratus 35; 4 do raisius 32; 60 crackers 25;		
1 bush salt 50; 1 yd flannel 25; wicking 25; 1 lb tobacco		
32; 1 do do 24; 12 yds cloth 5 76; 3 do frocking 1 35; 1		
hk thread 7; 32 lbs flour 1 00; 1-2 do yarn 47; 9 do coffee	40	00
1 00; 1-2 do tea 25,	42	89
George Woodbury, one grass plow,		00
Benjamin Gross, 1 1-2 days' work, laying wall,		63
Amos Emerson 1 1-2 days work, laying wall,	1	50
Charles W. Woodbury, 4 galls molasses 1 00; 1 qt oil 20; ½ lb		
cassia 20; 1-4 do spice 8; 1 do tea 55; 1-2 do spice 16; 1-4	6	19
cassia 10, J. H. Merrill, medicine and attendance for paupers at alms house		37
Moses A. Kelly, for one bull,	10	00
and the state of t		

	John Marston, mending shovel, shoeing oxen, a string tire, 1 36;		
	shoeing oxen 1 13; shoeing oxen and mending fork 1 36,	3	85
	Benjamin Gross, 3 days work laying wall,		00
	Milo Shed, making table and window sash and repairing bench,	4.	25
	John Marston, shoeing oxen and making bolts 55; mending fork		
	and shoeing oxen 60; shoeing horse 40; shoeing oxen and		10
	mending pincers 1; making wedges & mending shovel 1 90, J. C. Ewins, 10 1-4 lbs pork 1 18; thread 6; 2 lbs nails 8; 1	0.	16
	paper tacks 13; 1-2 lb tea 28; 17 do fish 68; creamer 10;		2
	5 lbs coffee 62 1-2; 19 do ham 1 90; 1-2 do tea 25; 6 rolls		
	paper 50; ball twine 10; 6 spoons 21; 8 1-2 lbs sugar 50;		
	basket 42; 1 qt pimento 8; 1-2 lb tea 28; 7 panes glass 21;		
	4 3 4 lbs putty 28; cassia 10; 1-2 lb tea 28; 1-2 do do 25;	8	
	John R. Rowell, 3 days laying wall, oxen 3.4 day,	3	
	John Corning for sawing,		43
	J. C. Ewins, 1 bbl flour 6 25; 6 lbs nails 30; 4 do sugar 34; 2 qts oil 40; 1 lb tea 50; 6 lbs fish 24,	8	02
	Moores Bailey, 14 bush potatoes 10 50; 2 do corn 1 36; 2 do	0	Va
	do 1 36,	13	38
	John C. Ewins, 1-2 lb tea 25; 1 do tobacco 28; 7 do sugar 50;		
	one axe 1 00; 1 lb tobacco 28; salt petre 7; 9 panes glass		
	27; 2 lbs putty 12; 6 bowls 42; 3 large spoons 27; 3 do 21;		
	5 panes glass 15,	2	51
		Ø 190	eo
		\$ 436	02
	The state of the s		
	PAID ON ACCOUNT OF POOR NOT AT ALMS HO	USE.	
	J. C. Ewins, 8 feet hard wood, for S. Bailey,	4	
	Seth Emerson, board of Meriam Merrill from Feb. '50 to Feb. '5	1, 26	00
	Abner Gage, board of Nancy Parker, to April 1, 1851,	33	80
	Tristram Kimball, 1 pr pants 2 00; 1 pr overalls 46; 3 yds lin-		
	ing 24; 7 do sheeting 56; 1 pr boots 2 00; 1 do mittins 70; 1 do socks 33; 6 1-2 yds flannel 2 28; 1 green jacket 1 75,		
	for G. Kimball,	10	32
	Annual Carlo Call Call Call Call Call Call Call Ca		_
	A STATE OF THE PROPERTY OF THE	\$74	
,	State tax for the year 1851,	262	
*	County do do do Non-resident highway tax rec'ts returned by J. R. Rowell, for '5	485	41
	The resident man way that room of or resident of or	1, 30	10
	Marie and American Am	1, 20	13
	RECAPITULATION.	1, 90	40
	Marie and American Am	3877	
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, 649 55		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, 649 55 118 95		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, 649 55 118 95 265 25		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, Contingencies, 680 61		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, Contingencies, Poor at the Alms House, 436 62		
40	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, Contingencies, Poor at the Alms House, Poor not at the Alms House, 74 87		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, Contingencies, Foor at the Alms House, Poor not at the Alms House, State and County tax receipts, RECAPITULATION. 649 55 649 55 680 61 747 65		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, Contingencies, Foor at the Alms House, Foor not at the Alms House, Foot not not not not not not not not not		
	RECAPITULATION. Amount of funds in the Selectmen's hands, School and literary money, Abatement and discount of taxes, Roads and bridges, Contingencies, Foor at the Alms House, Poor not at the Alms House, State and County tax receipts, Non-resident highway tax receipts, State 3649 55 5845		

Cash in Selectmen's hands,	443	511		
Orders drawn in favor of S. P. Massey and S. Rowell, and paid in 1850,	10	80°		
From which deduct orders not returned, the bills for which are reported,	3881	11	3877.	53:
DEBTS AGAINTS THE TOWN				
Amount of Jemima Allen's note and interest Feb'y 26, do Abiah Bailey's, do do May 6, do Thomas Dustor's, do do April 5, do Jesse Emerson's, do do Feb'y 28, do Ezra Bennett's, do do Jan'y 31, All other claims against the town do not exceed,	do		583 397 266 111 150 1508 160	08 49 91 00 48 00
DUE THE TOWN.				
Supposed due from County, 1851, for support paupers, From J. R. Rowell, From J. L. Clendennin, Cash in Selectmen's hands,	134 129	93 45	907	89
Leaving a balance against the town, of		Si.	\$ 760	59
All which is respectfully submitted,		10		

MOORES BAILEY, DAVID MESSER, OBADIAH DUSTON, Auditors.

SEWELL JACKMAN TO TOWN OF SALEM, DR.

For 5 calves 18 50; 4 doz eggs 50; 24 lbs butter 3 36; 95 do butter 15 20; lumber 40; 201 lbs straw 5 78; 92 do hide 3 68; apples 12 00; 5 bush oats 2 25; rec'd for use of bull 6 60; rec'd of J. K. Bachelor, use carpenter's tools 3 59,

\$71 86

Town of Salem to Sewell Jackman, Dr.

For cash paid H. W. Sargent 50; 2 axe helves 34; thread 14; coffin and robe 5 25; fish 36; 1 1-2 lbs tea 50; 2 do salæratus 14; 7 do sugar and 4 do nails 90; 1 do tobacco 30; 4 galls molasses 1 20; 1 box mustard 15; 1-2 lb tea and 4 do coffee 75; 50 do potash 3 62; cash paid J. Page, for lime and labor 4 00; 12 shad 1 44; 7 lbs fish 75; 7 rolls paper 65; 4 lbs sugar 25; cash paid R. Webster 75; 4 galls molasses 1 21; 1-2 lb tobacco 16; 1 do tea 50; 8 do sugar 50; 4 do coffee 50; 1 do ginger 17; 1-4 do cassia 10, 10 yards drilling 1 40; 2 cakes soap 20; cash paid V. Merrill, for 2 days' work 1 50; 1 bush potatoes 70; 1 lb hops 17; 1 bag salt 1 50; 1 lb tea 60; 14 do sugar 1 00; 8 do coffee 4 00; 13 1-4 do fish 75; 19 1-4 do mackerel 1 37; 1-2 do pepper 10; 1-2 do ginger 8; 10 do rice 50; 2 do sugar 20; 1 bush potatoes 75; 4 galls molasses 1 12; 18 1 2 lbs fish 75; 14 do sugar 1 00; 19 1-2 do fish 97; 8 do coffee 1 00; 2 cheese cloths 1 00; repairing stove 25; 42 yds cotton cloth 2 94; 7 do print 54; 1 lb tea 55; 50 do fish 2 52; 1 bbl flour 4 \$7; 1 lb tobacco 30; 25 do fish 62; 10 do coffee 1 00; 15 do sugar 1 00; 2 do tea 1 00; tin ware 50; 1-2 lb pepper 10; 7 do sugar 50; nails, tobacco and thread 52; cash paid for hooping casks 50; 4 galls molasses 1 12; 14 lbs sugar 1 00; I box pills 25; cash paid for use of cider mill 96; 1 sled tongue 40; 1 lb tobacco 25; cash paid J. K. Bachelor, for making trough and repairing saws 1 67,

66 31

Ballance due the town

\$5 55

APPRAISAL OF PERSONAL PROPERTY AT ALMS HOUSL, MADE BY THE SELECTMEN, FEB'Y 20, 1852.

Stock.—1 horse 20; 2 oxen 75; 6 cows 150; 1 bull 15; 4 shoats 45; 10 fowls 3.

PRODUCE.—12 tons English hay 120; 1-2 ton rye straw 3; 16 bushels corn 16; 20 do rye 20; 10 do oats 5; 1 1-2 do beans 3 00; 1 do salt 45; 180 lhs ham 18; 10 lbs candles 1 20; 1-2 bbl flour 3; 2 50 lbs pork 25; 200 do beef 12; 70 do lard 7 70; 50 do dried apples 3; 10 do butter 1 80; 126 do cheese 11 34; 1 do tea 50; garden sauce 5; 75 bushels potatoes 41 25; 4 lbs coffee 44; 3 galls melasses 84; 1 bbl soap 4; 2 do grease 1 20; 4 do cider 8.

Tools.—3 plews 8; 5 hay forks 1; 2 yokes 1 50; 4 rakes 50; 1 horse wagon 12; 1 wheelbarrow 1 50; 3 manure forks and 3 shovels 2 50; 7 meal bags 80; 1 cultivator 3; 1 harrow 3 25; 1 drag 50; 1 ox sled 3 50; 1 ox cart 12; lot lumber 6; scythes and sneaths 1; sleigh 5, 2 wagon harnesses 6; 3 draught chains 3; 1 grindstone 1 50; 1 pick and 1 iron bar 1 50; 3 hoes and 5 axes 2 25; 1 beetle and 3 wedges 1 25; 1 wood

saw and horse 1 00; swingletree and chains 50; 1 wrench, 1 clevice and pin 50; 1 manure fork and flail 50; 4 cider casks 2; 2 augurs and 1 sickle 50; 1 drawing knife and hammer 75, 1 broad axe and square 1.

FURNITURE.—13 feather beds 35; 10 under beds 4; 33 coverlids 16; 25 pr pillow cases 2 50; 3 woolen blankets 1 50; 20 pr sheets 10; 11 bedsteads and cords 5; 2 pr shovel and tongs 50; iron ware 4; earthen pots and cheese hoops 25; 1 set measures and baskets 50; 1 buffalo robe 1 50, 2 cheese safes 2 50; 12 clothes chests 5; 2 mirrors 75; 6 meat barrels 2; 3 firkins 50; 10 dry casks 50; 13 tin and earthen pans 1; 9 pails 1; 3 tubs 2; 1 tin cream pot 50; 2 brass kettles 5; 3 pr fire dogs 25; hook and trammels 25; tea and coffee pot 15; tin dippers 10; 28 plates 50; 12 cups and saucers 40; 1 doz knives and forks 50; 18 spoons 1; 6 bowls 50; 1 strainer and culinder 50; clock 2; salt mortar and 2 mugs 50: 2 stoves and funnel 5; warming pan 75; 2 brass candlesticks 50; 7 tables 7, 16 chairs 2; 2 washboards 25, 2 pr steelyards 75; bread tray 40; 4 trunks 1; wearing apparel for 10 persons 80, 15 cords wood cut from the Farm 45;



ANNUAL REPORT

OF THE

SUPERINTENDING SCHOOL COMMITTEE

FROM MARCH, 1851, TO MARCH, 1852.

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GENERAL REMARKS.

ATTENDANCE:- The highest whole number of Scholars, attending the different schools of the town during the year, is 408. The highest aggregate number, attending two weeks, is 372. The sum of the highest averages for the year, is 294. Of the scholars most constant at school, we give the following: In Dist. No. I. J. S. Rowell, E. A. Austin, and H. G. Wheeler. In No. II, N. J. Emerson, J. Chase. In No. III, the last term-a short one-few were present every day. In No. IV. George and Sarah Wells, Elizabeth Esther, Adeline and Levi. Duston, and Daniel Newell, during the long Summer term. In No. V, the last term J. G. Bodwell, M. Noves and E. A. Woodbury. During the same term in No. VI, John Gage, Wm. Houghton, Abby Austin, Prescott, George, Sarah, Emily and Adaline Hall. In No. VII, Otis S. and Wm. H. Merrill, L. Woodbury. In No. VIII, H. Pearson, F. Cluff, O. Austin. And in No. IX, George H. Day, and Julia S. Merrill. A few only of these "lost a day." None, more than that. The general attendance has been affected by various causes, as storms, sickness, and prevailing distempers. Though there has been some improvement in this particular, vet much more should be done by parents and teachers to secure the punctual and regular attendance of every scholar.

School Houses:—The Register reports on these, vary, as will be seen in the Table, from "very good" to "very bad." Within the past year, a new and convenient house has been built in District No. VIII.—That in No. I has been improved, by a new arrangement of seats, der ks. &c. A set of Outline Maps has been provided, but the House is without shovel or tongs. The boys of the Winter school in No. V, have furnished a large Black Board, and the girls some curtains for the windows.—Other houses stand greatly in need of such Fxtures as large Black Boards, Maps, improved Stoves, &c. And few houses have proper modes of ventilation by dropping windows from the tops, while some of the places, where schools are held, have no great claims to respect, as school houses.

LENGTH OF School:—In this particular, there is no uniformity, the Terms varying from 5 to 17 or 18 weeks, with a short vacation in summer. It would be well to have as great regularity in the times of the commencement and close of schools in town as possible, in order to do which, Prudential Committees should have some understanding as to "the times and seasons," being guided of course, in some measure, by

the amount of money to be expended.

Thachers:—We have had the past year, a greater number of young, and inexperienced teachers than usual. Yet they did well, for beginners. If, however, Committees would realize the greatest benefit from the meney appropriated, let them pay special regard to qualifications, of which maturity of judgment and experience are the first. Most of our teachers have spared no pains in their work, and, though their endeavors may not be fully appreciated, they have their reward. We are sorry to have occasion to say, that in one or two instances, teachers have failed, fully to make out their School Reports, as by law required, in relation to which, they are referred to the "Note" at the bottom of the page, headed "School Register."

PARENTS.-The increasing interest in their schools, manifested by the parents in some parts of the town is very gratifying, and of the highest promise for the future; though, indeed, we might ask, "What should interest them if not the education of their own children?" yet while some pay them many and frequent visits, others give none; not even of the Prudential Committee, appointed to hire the teacher, provide him means to work with, and, it might also be supposed, see that the course of instruction and discipline is what it should be. Let not this duty to both the teacher and scholars be longer so neglected. Let parents visit the school, speak a kind word to the instructor, and smile upon the pupils, and it will be like sunshine to their hearts; while your personal interest in their labors will be greatly increased thereby, and you will be led to make a higher estimate of the importance of common schools.

TEXT Books - These are yet too many and various. Hence, classes are multiplied in number, but divided and reduced in force, and cousequently less is accomplished for the school. Both teachers and parents should pay closer attention to this matter. Those heretofore recommended for general use, are Russell's and Town's Reading Books, Adams' and Greenleaf's Arithmetics, Wells' Grammar, Smith's and Morse's Geographies, Willard's and Goodrich's United States Histories, Comstock's Philosophy, Cutter's Physiology. With the general exercises in the scriptures, singing, writing, composition and discussion of topics, &c. the Superintending Committee have been highly pleased. The school meetings and lectures held in different Districts, the past winter, have contributed greatly to the advantage of both teachers and parents, affording social entertainments, and raising higher the tone of public feeling in the great cause.

In conclusion, we would suggest that a greater amount of money be appropriated for the schools of the town, and a deeper interest in their elevation, be taken by all good citizens. Let us have better accommodations, better committees, and better teachers, as far as they can be obtained, and we shall have better schools, which will give to society and the world more intelligent and enlightened men, and more amiable and useful

by appropriated, let them pay to cold regard to qualifications, of which

All which is respectfully submitted,

JOHN LAWRENCE, JOHN C, EWINS,

Salem, Feb'y 23, 1852,